

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – CA (Computer Applications)

(For the students admitted during the academic year 2015-16 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs/week /	Exam				Credits
				Dur.Hrs	CIA	Ma rk	Total	
	SEMESTER – I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied PaperI : Mathematics for Business		4	3	25	75	100	4
III	Core-IV:Computer Applications: MS Office - Practical-I		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER – II							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Advanced Accounting		7	3	25	75	100	4
III	Core IV–Computer Application: MS Office - Practical-I		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER – III							
III	Core V – Principles of Marketing		5	3	25	75	100	4
III	Core VI – Database Management System		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications: Oracle -Practical-II		4	3	-	-	-	-
IV	Skill based Subject-1 : Commercial Law		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil #(or)Non-major Elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
	SEMESTER – IV							
III	Core IX – Management Accounting		6	3	25	75	100	4
III	Core X – Object Oriented Programme with C++		5	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Computer Applications : C++ Practical-II		4	3	40	60	100	4
III	Core XIII – Banking Theory		3	3	20	55	75	3
III	Allied : IV : Principles of Management		4	3	25	75	100	4
IV	Skill based Subject-2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

	SEMESTER – V						
III	Core XIV – Principles of Auditing	4	3	25	75	100	4
III	Core XV – Corporate Accounting	5	3	25	75	100	4
III	Core XVI – E-Commerce Technology	5	3	25	75	100	4
III	Core XVII – Software Development with Visual Basic	4	3	25	75	100	4
III	Core XVIII - Computer Applications : Visual Basic - Practical-III	4	3	25	75	100	4
III	Elective-I :	5	3	-	-	-	-
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
	SEMESTER – VI						
III	Core XIX – Management Information System	6	3	25	75	100	4
III	Core XX - Internet and Web Designing	5	3	25	75	100	4
III	Core XXI - Computer Applications : Web Designing Practical-III	4	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	40	60	100	4
IV	Skill based Subject- 4 : Cyber Law	3	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
	Total					3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Indirect Taxes
	B	Financial Markets
	C	Project Work

PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

INTRODUCTION TO INFORMATION TECHNOLOGY

Subject Description: To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology

Objectives:

After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

Unit - I

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit - II

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

Unit - III

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit - IV

Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

Unit - V

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

BOOKS FOR REFERENCE

1. Computer and common sense-Roger Hunt and John Shellery
 2. Using Micro Computers- Brightman and Dimsdale
 3. P.c.Software made simple-R.K.Taxali
 4. Introduction to computers-Alexis Leon and Mathews Leon
 5. Information technology for management-Henry c.Lucas
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MATHEMATICS FOR BUSINESS

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Books for Reference:

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampamgiram &Y.Rajan**-A Text book Business Mathematics - Himalaya Publishing House.

ADVANCED ACCOUNTING

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.
Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE

- | | | |
|----------------------------|---|----------------------|
| 1. Jain and Narang | : | Advanced Accounting |
| 2. T.S. Grewal | : | Advanced Accounting |
| 3. M.C Shukla | : | Advanced Accounting |
| 4. T.S.Reddy & A.Murthy | : | Financial Accounting |
| 5. R.L.Gupta & M.Radhasamy | : | Advanced Accountancy |
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SEMESTER I & II

COMPUTER APPLICATION – PRACTICALS –

II I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
6. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using wordart.

SEMESTER - II

I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

STATISTICS FOR BUSINESS

PART – III : Group B : Allied Paper

Subject } : This course introduces the concepts, methods and the application of

Description } : Statistical Tools that are essential for commerce, economics and industry

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective : On successful completion of this course the students shall enrich to solve the
Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary -
Classification and Tabulation – Diagrammatic and Graphical presentation

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean –
simple problems

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and
Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of
Skewness.

UNIT III :

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of
Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis – Meaning of regression and linear prediction – Regression in two
variables – Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of
estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal
Variation – Method of Simple average.

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted
index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and
Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems
based on Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
 2. Business Mathematics and Statistics by P. Navaneetham
 3. Statistics by R.S.N. Pillai and V. Bagavathi
 4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
 5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
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SEMESTER – III **Principles of Marketing**

Objective

To make the students understands about the „Modern Marketing and other marketing concepts

UNIT I

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT II

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

UNIT III

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding- labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protectin – Rights of consumers- Green Marketing –Forward Trading in Commodities

BOOKS FOR REFERENCE

- | | |
|----------------------------|--|
| 1. Marketing Management | - Rajan Sexena |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong |
| 3. Marketing Management | - V.S. Ramasamy and Namakumari |
| 4. Marketing | - William G. Zikmund & Michael D’Amico |
| 5. Marketing | - R.S.N. Pillai & Bagavathi |

Data Base Management System

Subject Description : This course provides knowledge of the electronic data system, Process structures and enables the students acquire practical knowledge.

Goals : To enable the students to learn the data base operations and process on :
Objectives : successful completion of the course the students should understand the Architectural Concept, Structural Embedded SQL, Hierarchical Approach and Network Concept.

CONTENTS :

- Unit- I Database System Architecture - Basic Concepts : Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures : Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.
- Unit - II Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra - Introduction, Traditional Set Operation. Attribute Attribute names for derived relations - Special Relational Operations.
- Unit - III Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.
- Unit - IV Hierarchical Approach : IMS data structure - Physical Database, Database Description- Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.
- Unit - V Network Approach : Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.

Books for Reference :

1. C.J.Date -An introduction to Database Systems, Seventh Edition
2. Abraham Silberschatz, Henry F Korth- Database Systems Concepts
3. Bipin C Desai -An introduction to Database Systems

COST ACCOUNTING

Objective

To provide adequate knowledge on Cost Accounting Practice

UNIT I

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

Managerial Economics

Subject Description : To enable the students to understand various economic strategies in business decision making.

Goals : To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.

Objectives : On successful completion of this course, the student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

UNIT-I

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

UNIT-II

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

UNIT-III

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

UNIT-V

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Books for Reference:

1. R.L.Varshney and K.L.Maheshwari----Managerial Economics----Sulthan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics----Kalyani Publications
3. D.Gopalakrishna----Managerial Economics----Himalaya Publishing House
4. S.Sankaran---- Managerial Economics----Margham Publications

SEMESTER-III

Computer Applications Practical-II

ORACLE – SQL

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
 - Display the name of the company whose supplier name is "Telco".
 - Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
 - Display the detail of the company having the employee ranging from 300 to 1000.
 - Display the name of the company whose supplier is same as the Tata's.
2. Create a table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employees whose grade is "A"
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of students.
- b) Display the names of the students whose percentage is greater than 80.
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is "Kg".
- c) Select the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculate the entire total amount by using sum operation.
- e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA>= 1000 and DA<=900.
- e) Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- a) Insert the records into the table publisher and book.
- b) Describe the structure of the tables.
- c) Show the details of the book with the title "DBMS".
- d) Show the details of the book with price>300.
- e) Show the details of the book with publisher name "Kalyani".
- f) Select the book code, book title, publisher city is "Delhi".
- g) Select the book code, book title and sort by book price.
- h) Count the number of books of publisher starts with "Sultan chand".
- i) Find the name of the publisher starting with "S".

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- a) Insert the records into the table.
- b) Describe the structure of the table.
- c) Display the records of Deposit and Loan.
- d) Find the number of loans with amount between 10000 and 50000.
- e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- f) Find the average account balance at the Coimbatore branch.
- g) Update deposits to add interest at 5% to the balance.
- h) Arrange the records in descending order of the loan amount.
- i) Find the total amount of deposit in 'Erode' branch.

SEMESTER – III

Skill Based Subject-1

COMMERCIAL LAW

Subject Description : This course aims the students to understand the Fundamentals of Laws relating to Commercial Activities

Goals : To enlighten the students' knowledge on the basic Business Law
Objectives : After the successful completion of the course the student should have a through knowledge on Law of Contract and relevant laws.

Unit – I

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit – II

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

Unit – III

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit – IV

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

Unit – V

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

Books for Reference:

1. **N.D. Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi 2005
2. **R.S.N. Pillai & Bagavathi**, “Business Law” S.Chand, New Delhi 2005.
3. **Arun Kumar Sen**,”Commercial Law”, The world press pvt Ltd, Calcutta
4. **Arun Kumar Sen, Jitendra Kumar, Mitra**,” Commercial Law”, The World Press Pvt Ltd, Calcutta
5. **M. C. Kuchhal** , “ Merchanthile Law” , Vikas Publications

MANAGEMENT ACCOUNTING

Subject Description : This course aims to to develop an understanding of the conceptual framework of Management Accounting

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Reference:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi, 2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

OBJECT ORIENTED PROGRAMMING WITH C++

Subject Description : This Course enriches the knowledge of students on the Applicability of OOPs concept with the help of C++

Goals : To promote the knowledge of OOPs Concepts through C++.

Objectives : After the successful completion of the course the student must be able to construct an Application with C++

Unit – I

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

Unit –II

Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - Reference Variables – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.

Unit – III

Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments – Special Features of Function Overloading.

Unit – IV

Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function –Pointer to Derived Classes.

Unit – V

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Books for Reference:

1. **E. Balagurusamy**, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
2. **D.Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

SEMESTER - IV

EXECUTIVE BUSINESS COMMUNICATION

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.
4. **Madhukar .R.K** , “Business Communication”
5. **Raghunathan V S , Santhanam V** , Business Communication

SEMESTER – IV
Computer Applications Practical-II
OOPS With C++

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessin the file.

SEMESTER IV

Semester IV - Part III - Core XIII BANKING THEORY

SUBJECT DESCRIPTION: This course enable the learners to update with the modern banking Practices

GOALS : To develop the knowledge in the field of banking

OBJECTIVES : After the successful completion of the course the student will be able to know the functions of banks

UNIT I

Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking, Universal banking & Banking markets- Functions of Modern Commercial Banks

UNIT II

Recent trades in Indian banking – Automated Teller Machines – Customer services – Debit cards – Credit cards – E-banking

UNIT III

Central banks – Functions – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks

UNIT IV

State bank of India – Evolution – Functions – Role of SBI in Economic Development

UNIT V

Commercial banks function – Rural financing – Regional rural banks – Place of co – operative banks in the Indian banking scene

BOOKS FOR REFERENCE

- | | |
|---------------------------------|-----------------------------------|
| 1. BANKING OF INDIA | - PANANDIGAR . S.J |
| 2. A TEXT BOOK OF BANKING | - RADHASAMY .M & VASUDEVAN . S.V |
| 3. A TEXT BOOK OF BANKING | - MAHESWARI .S.N |
| 4. INDIAN BANKING | - NATARAJAN .S & PARAMESHWARAN .R |
| 5. BANKING AND FINANCIAL SYSTEM | - SANTHANAM |

SEMESTER - IV

PRINCIPLES OF MANAGEMENT

Objective : To make the students to understand the elements of effective management

- Unit I** Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.
- Unit II** Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Decision Making.
- Unit III** Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.
- Unit IV** Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.
- Unit V** Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Books for Reference:

1. Principles of Management - Koontz and O'Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
4. Business Organization and Management - Y. K. Bhushan
5. Business Management - Chatterjee

SEMESTER - IV

Skill Based Subject-2

COMPANY LAW

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

Unit - I

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit - II

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

Unit - III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

Unit - IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit - V

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

Books for Reference:

1. **N.D.Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagriyal A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

SEMESTER – V

PRINCIPLES OF AUDITING

Subject Description : This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference:

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications
5. **Dinkar Pagaren** , “Principles of Auditing”

CORPORATE ACCOUNTING

Subject Description : This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals : To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

Unit - I

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.** ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr .M .A .A r u l a n a n d a m , D r .K .S .R a m a n** , “Advanced Accountancy, Part-I”, H i m a l a y a P u b l i c a t i o n s , N e w D e l h i . 2 0 0 3 .
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

E-COMMERCE TECHNOLOGY

Subject Description : This course is designed to provide knowledge about Electronic Commerce.

Goals : To enable the students to understand the technology of e-Commerce for Business Application.

Objectives : After the successful completion of the course the student must be aware of Techniques in the Application of e-Commerce.

UNIT I

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

UNIT II

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

UNIT III

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT V

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Book for Reference

1. **Ravi Kalakota &Andrew b.Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

SEMESTER - V

SOFTWARE DEVELOPMENT WITH VISUAL BASIC

Subject Description : This Course aids the students to develop an front end application using Visual Basic.

Goals : To enable the students to develop a front end tool for Customer Interaction in Business.

Objectives : After the successful completion of the course the student must be able to develop an application using Visual Basic.

Unit – I

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

Unit – II

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

Unit – III

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

Unit – IV

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit – V

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Books for Reference:

1. **Steven Holzner**, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.
2. **N. Krishnan & N. Saravanan**, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

Semester - V

Computer Applications Practical-III (Visual Basic)

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
4. Design a form to display an advertisement banner using image box control with string function.
5. Design a form to compute cost of capital using finance function in visual basic using check box.
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a directory of an organization.

SEMESTER - V
Skill Based Subject-3
BANKING AND INSURANCE LAW

- Subject Description** : This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.
- Goals** : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.
- Objectives** : After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

Unit – I

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

Unit – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit – III

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit – IV

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Books for Reference:

1. **Varshney**, “ Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

MANAGEMENT INFORMATION SYSTEM

Subject Description : This course is designed to project the importance of Information in Business / Management Decision making.

Goals : To know the Integration of Business Information through Computers.

Objectives : After the successful completion of the course the student must be aware of utilization of business information for decision making.

Transaction Processing System :

Unit I

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS.support – Limitations of MIS.

Unit II

System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.

Unit III

Information Systems in Business and Management :
Information Repeating and Executive Information System.

Unit IV

Database Management Systems – Conceptual Presentation – Client Server Architectures
Networks – Business Process Re-Engineering [BPR].

Unit V

Functional Management Information System : Financial – Accounting – Marketing-Production – Human resource – Business Process Outsourcing.

Books for Reference:

1. Gorden B. Davis & Margrethe H. Olson, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
2. Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi, 2003.
3. Dr. S.P. Rajagopalan, “Management Information System”, Margham Publications, Chennai, 2006.

Internet and Web Designing

Subject Description : This course aids the learner to know the working of Internet, uses of search engines and procedure to develop a web page.

Goals : To make the students expertise in creating Web Page

Objectives : After the successful completion of the course the student must know the concepts of Internet and design a Web Page.

UNIT – I

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services“ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

UNIT – II

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of „E-mailing“ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

UNIT – III

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

UNIT – IV

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

UNIT – V

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Books for Reference:

1. **Alexis Leon & Mathews Leon**, “Internet for Everyone”, Leon Tech World, Chennai.
2. **Eric Kramer**, “HTML”.
3. **Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala**, “Business of the Net”.
4. **John Zabour, Jeff Foust & David Kerven**, “HTML 4 HOW- TO”.

Computer Applications Practical-III

Web Designing

1. Create web pages for a business organization using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML Tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tag.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.

SEMESTER-VI

Skill Based Subject-4

CYBER LAW

Subject Description : This course aims to expose the students to be aware on the information Technology Law.

Goals : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Unit I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

Unit II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

Unit III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Book for Reference:

1.The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

Elective – I	A	INCOME TAX LAW & PRACTICE
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Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax. :

Objectives On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Computation of Tax liability– Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

Elective – I	B	ENTREPRENEURIAL DEVELOPMENT
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Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship
Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – I	C	MICRO FINANCE
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Objective: To acquire conceptual knowledge of the micro financing system in India

Unit 1: Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit III: Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit IV: Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises

Unit V: Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance:- Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Recommended Books and References:

- 1) Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- 2) Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
- 3) Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
- 4) C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
- 5) Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008

The following websites are recommended for a variety of materials and news about MF

<http://www.microfinancegateway.org/>Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.

<http://www.mixmarket.org/>MIX Market provides financial information on microfinance institutions.

<http://www.kiva.org/about/microfinance>,What is Microfinance? includes FAQs about microfinance, lists of websites, organizations and books.

<http://www.devdir-microfinance.org/>Directory of Development Organizations for microfinance.

<http://www.yearofmicrocredit.org/>International Year of Microcredit 2005 describes the UN program of 2005.

<http://aede.osu.edu/programs/RuralFinance/>Rural Finance Program - The Ohio State University includes publications and links.

<http://www.unCDF.org/english/index.php>United Nations Capital Development Fund is the Microfinance arm of the UN.

<http://www.accion.org/Page.aspx?pid=191>Accion International

<http://bouldermicrofinance.org/>The Boulder Institute of Microfinance

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<http://www.sksindia.com/>SKS Microfinance

<http://www.cgap.org/p/site/cCGAP> is a consortium of microfinance investors, home of many articles on emerging trends within microfinance.

Journals recommended

- 1) International Public Management Journal
- 2) Journal of Economic Perspective,
- 3) The Economic Journal
- 4) Economic and Political Weekly

Elective – II	A	BUSINESS FINANCE
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Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals

: To enable the students to know the intricacies of Business Finance.

Objectives

: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance
Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Books for Reference:

- | | |
|-----------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava |
| 2. Financial Management | - Saravanavel |
| 3. Financial Management | - L.Y. Pandey |
| 4. Financial Management | - S.C. Kuchhal |
| 5. Financial Management | - M.Y. Khan and Jain |

Elective – II	B	BRAND MANAGEMENT
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Objective

To teach the importance of brand and its impacts among the customers

Unit I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit II

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing-finance - purchase and R & D – brand audit

Unit IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V

Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:

Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Elective – II	C	SUPPLY CHAIN MANAGEMENT
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Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

BHARATHIAR UNIVERSITY: COIMBATORE 641 046 B.Com/B.Com(CA)/B.Com(E-Commerce)/B.Com-Finance/B.Com Accounting and Finance (For the candidates admitted from the academic year 2015-16 onwards)

Note: The syllabus for the paper Indirect Taxes is revised and furnished below. This change is applicable wherever the Indirect Tax subject is included in all B.Com. degree programmes

INDIRECT TAXES

Subject Description : This course aims to provide knowledge on the Indirect Tax.

Goals : To familiarize the students with the major in.

Objectives : On successful completion of this course, the student should be well versed in the prevailing indirect tax laws.

UNIT-I

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT-III

Levy and Collection under TNGST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.

Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- Filing of Returns.

UNIT-IV

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

UNIT-V

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

BOOKS FOR REFERENCE:

- | | |
|--|--|
| 1. Indirect Taxes | -V.S.Datey. Taxmann Publication(p) Ltd.New Delhi |
| 2. Indirect Taxation | -V.Balachandran. Sultan Chand & Co. New Delhi |
| 3. Indirect Tax | - V.K.Gupta, |
| 4. Indirect Taxes:GST and Customs Laws | - R.Parameswaran and P.Viswanathan |
| 5. Relevant Bare Acts | |

Elective – III	B	FINANCIAL MARKETS
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Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

Books for Reference:

- | | |
|---|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava |
| 2. Financial Management | - Saravanavel |
| 3. Financial Management | - L.Y. Pandey |
| 4. Financial Management | - S.C. Kuchhal |
| 5. Financial Management | - M.Y. Khan and Jain |
| 6. Principles of Financial Management | - S.N. Maheshwari |
| 7. Financial Management Theory and Practice | - Prasanna Chandra |

Elective – III	C	PROJECT WORK
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- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

75 Marks
